

भारत का राजपत्र **The Gazette of India**

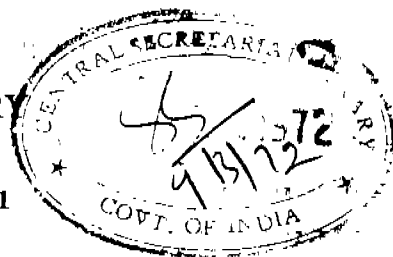
असाधारण

EXTRAORDINARY

भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित



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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 10th December, 1971/Agrahayana 19, 1893 (Saka)

The following Acts of Parliament received the assent of the President on the 9th December, 1971, and are hereby published for general information:—

THE INLAND AIR TRAVEL TAX ACT, 1971

No. 48 of 1971

[9th December, 1971]

An Act to Provide for the levy of a tax on inland air travel.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Inland Air Travel Tax Act, 1971.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- (3) It shall be deemed to have come into force on the 30th day of October, 1971.

Short title,
extent and
commence-
ment.

2. In this Act, unless the context otherwise requires,—

Definitions.

22 of 1934. (a) "aircraft" means any aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers;

(b) "carrier" means a corporation, company or other person undertaking the carriage of a passenger on an inland journey;

(c) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his inland journey;

(d) "inland journey" in relation to a passenger, means—

(i) his journey from any place within the territories to which this Act extends to any other place within the said territories; or

(ii) if his journey is from or to any place in the territories to which this Act extends to or from a place in the State of Jammu and Kashmir, so much of his journey as falls within the said territories,

but does not include, in either case, a journey which is performed on a through international ticket and which precedes, or forms part of a series of journeys preceding, or follows, or forms part of a series of journeys following, a journey to or from a place outside India on the same ticket.

Explanation.—For the purpose of determining the portion of journey referred to in sub-clause (ii) falling within the territories to which this Act extends, the journey referred to therein shall be deemed to terminate at, or, as the case may be, commence from, Amritsar irrespective of whether the aircraft by which the passenger is travelling over-flies or halts at Amritsar;

(e) "passenger" means any person travelling on board an aircraft on an inland journey on payment of his fare whether at full rates or concessional rates.

Inland air travel tax. 3, (1) Subject to the provisions of this Act, there shall be levied and paid to the Central Government in respect of every inland journey by a passenger a tax (hereinafter referred to as the inland air travel tax) at the rate of five per cent. of the fare for such journey:

Provided that no such tax shall be levied under this sub-section in respect of any journey commencing on or before the 14th day of November, 1971.

(2) In accordance with rules made under this Act, the inland air travel tax shall be collected by the carrier undertaking the carriage of the passengers, or, where the tickets or other relevant documents for such carriage are not issued by such carrier, by the carrier to whom such tickets or other documents relate, as an addition to the fares payable by such passengers and shall be paid to the Central Government.

Rules for computing inland air travel tax. 4. In computing the tax leviable under this Act, the following rules shall apply, namely:—

Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest rupee, fifty paise and over being counted as one rupee and less than fifty paise being disregarded.

Rule 2.—In the case of a journey by a passenger from a place in the territories to which this Act extends to a place in the State of Jammu and Kashmir, the tax leviable shall be computed as if such journey were up to Amritsar.

Rule 3.—In the case of a journey by a passenger from a place in the State of Jammu and Kashmir to a place in the territories to which this Act extends, the tax leviable shall be computed as if such journey were from Amritsar.

5. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Act.

Power to exempt.

6. Any person contravening the provisions of this Act or of any rule made under this Act shall be liable to a penalty not exceeding one thousand rupees for every such contravention and such penalty may be adjudged by such authority and in such manner as may be specified in the rules made under this Act.

Penalty.

7. No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer or authority of that Government for anything in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

Protection of action taken in good faith.

8. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the returns and other particulars and information which carriers shall furnish, the authorities to whom, and the intervals at which, such returns, particulars and information shall be furnished;

(b) the assessment and collection of the inland air travel tax including the charges for collection payable to carriers, the authorities by whom adjudication of penalty and other functions under this Act are to be discharged, the issue of notices requiring payment of such tax, the manner in which such tax shall be payable, the recovery of any such tax due to the Central Government in the same manner as an arrear of land revenue or in any other manner, and the procedure for claiming refund of any amount paid under this Act;

(c) the powers of authorities referred to in clause (b) to enter, inspect and search any aircraft or any premises of a carrier and to examine any tickets, books of account, returns or other documents for the purpose of carrying out any duty imposed on any such authority by or under this Act:

Provided that the provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply in relation to searches under rules made under this clause;

(d) the procedure for adjudication of penalty;

(e) appeal and revision in the case of any order made under this Act, the manner in which and the time within which appeal may be preferred or application for revision may be made and the fees payable therefor;

(f) any other matter which is to be, or may be, provided for by rules under this Act.

(3) Every rule made under this Act shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal
and
saving.

9. (1) The Inland Air Travel Tax Ordinance, 1971, is hereby repealed. Ord. 19 of 1971.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE AIR CORPORATIONS (AMENDMENT) ACT, 1971

No. 49 OF 1971

[9th December, 1971]

An Act further to amend the Air Corporations Act, 1953

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Air Corporations (Amendment) Act, 1971.

Short
title and
commen-
cement.

(2) The provisions of this Act, except clause (iii) of section 4 which shall be deemed to have come into force on the 19th day of May, 1971, shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

27 of 1953. 2. In the Air Corporations Act, 1953 (hereinafter referred to as the principal Act), in section 4,—

Amend-
ment of
section 4.

(i) for sub-section (1), the following sub-sections shall be substituted, namely:—

“(1) The general superintendence, direction and management of the affairs and business of each of the Corporations shall vest in a Board of directors which may exercise all such powers and do all such acts and things as may be exercised or done by the Corporation under this Act.

(1A) The Board of directors shall consist of a Chairman to be appointed by the Central Government, and not less than eight and not more than fourteen other directors to be appointed by the Central Government and the Chairman or any other director may be required to render whole-time or part-time service as the Central Government may direct:

Provided that—

(a) the same person may be appointed to be the Chairman of both the Corporations or Chairman of one and director of the other;

(b) the same persons may be appointed to be directors of both the Corporations.”;

(ii) in sub-sections (2), (3) and (4) for the word “member” wherever it occurs, the word “director” shall be substituted;

(iii) in sub-section (5), for the words “General Manager”, the words “managing director” and for the word “member”, the word “director” shall be substituted.

Amend-
ment of
section 5.

3. In section 5 of the principal Act,—

(i) in sub-section (1), for the word “members”, the word “directors” and in the proviso thereto, for the word “member”, the word “director” shall be substituted;

(ii) in sub-section (2),—

(a) for the word “member”, in both the places where it occurs, the word “director” shall be substituted;

(b) for the words “such remuneration by way of allowances”, the words “such remuneration by way of salary, allowances” shall be substituted.

Amend-
ment of
section 7.

4. In section 7 of the principal Act, in sub-section (2),—

(i) after clause (i), the following clause shall be inserted, namely:—

“(ii) to make such grants as it thinks fit as contribution or donation, in furtherance of the interests of the Corporation, to any fund established for a benevolent or charitable purpose:

Provided that nothing in this clause shall be construed as empowering the Corporation to make any such grant to any political party or for any political purpose to any individual or body;”;

(ii) in clause (k), for the words “including provision of catering, rest-rooms”, the words “including provision of catering, hotels, restaurants, rest-rooms” shall be substituted;

(iii) before clause (l), the following clause shall be inserted, namely:—

“(kk) to form one or more companies under the Companies Act, 1956 to further the efficient performance of its duties and 1 of 1956, the exercise of its powers under this Act:

Provided that the paid up share capital of every company so formed shall be held exclusively by the Corporation;”.

5. In section 8 of the principal Act, for the words “General Manager”, wherever they occur, the words “managing director” shall be substituted. Amendment of section 8.

6. In section 12 of the principal Act, in sub-section (2), for the words “current account”, the word “account” shall be substituted. Amendment of section 12.

7. After section 15 of the principal Act and before Chapter IV, the following section shall be inserted, namely:— Insertion of new section 15A.

1 of 1956. “15A. (1) Notwithstanding anything contained in the Companies Act, 1956, the auditor of any company formed by either of the Corporations under clause (kk) of sub-section (2) of section 7 shall be appointed or re-appointed by the Corporation concerned on the advice of the Comptroller and Auditor General of India. Audit of accounts of companies formed by Corporations.

1 of 1956. (2) Save as otherwise provided in sub-section (1), in addition to the provisions contained in the Companies Act, 1956, relating to the audit of the accounts of any company, the following provisions shall apply to the audit of the accounts of any company referred to in sub-section (1), namely:—

(i) the Comptroller and Auditor General of India shall have power to conduct a supplementary or test audit of the company’s accounts by such person or persons as he may authorise in this behalf; and for the purposes of such audit to require information to be furnished to any person or persons so authorised, on such matters, by such person or persons and in such form as the Comptroller and Auditor General may, by general or special order, direct;

(ii) the auditor appointed or re-appointed under sub-section (1) shall submit a copy of his audit report to the Comptroller and Auditor General of India who shall have the right to comment upon, or supplement, the audit report in such manner as he may think fit;

(iii) any such comments upon, or supplement to, the audit report shall be placed before the annual general meeting of the company at the same time and in the same manner as the audit report.”.

8. In section 35 of the principal Act,—

(i) in clause (a), for the words “fifteen lakhs”, the words “forty lakhs” shall be substituted; Amendment of section 35.

(ii) in clause (b), for the words “five years”, the words “ten years” shall be substituted.

9. In section 40 of the principal Act, in sub-section (1), for the word “members”, the word “directors” shall be substituted. Amendment of section 40.

10. In section 41 of the principal Act,—

(a) sub-section (1) shall be omitted; and

(b) the brackets and figure “(2)” shall be omitted. Amendment of section 41.

Amend-
ment of
section
42.

11. In section 42 of the principal Act,—

(i) in sub-section (2), for the word “members”, the word “directors” shall be substituted;

(ii) in sub-section (3), for the word “members”, the word “directors” and for the word “member” the word “director” shall be substituted.

Amend-
ment of
section
44.

12. In section 44 of the principal Act, in sub-section (2),—

(i) in clause (a), for the words “General Managers”, the words “managing directors” shall be substituted;

(ii) in clause (f), the word “depreciation” shall be omitted.

Amend-
ment of
section
45.

13. In section 45 of the principal Act,—

(i) in sub-section (1), for the words “Each of the Corporations may, with the previous approval of the Central Government”, the words, brackets and figure “Subject to the provisions of sub-section (3), each of the Corporations may” shall be substituted;

(ii) in sub-section (2), in clause (b), for the words “General Manager”, the words “managing director” shall be substituted and after that sub-section, as so amended, the following sub-section shall be inserted, namely:—

“(3) No regulation under clause (b) of sub-section (2) shall be made except with the previous approval of the Central Government.”.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India,